



Office of Small Business and Entrepreneurship
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June 11, 2015

David Marusarz
Staff Attorney
Indiana Department of Local Government Finance
100 North Senate Ave N1058
Indianapolis, IN 46204

Dear Mr. Marusarz,

Pursuant to IC 4-22-2-28, the Indiana Office of Small Business and Entrepreneurship ("OSBE") has reviewed the economic impact analysis for small business associated with rule changes contained in LSA Document 15-167 proposed by the Indiana Department of Local Government Finance (INDLCF). The proposed rule amends 50 IAC 24-3-1 concerning applicable laws governing eligibility for the homestead deduction. It amends 50 IAC 24-3-4 concerning the carry-over of the homestead deduction from one owner to another. It amends 50 IAC 24-3-5 concerning limitations on the homestead deduction. It amends 50 IAC 24-4-2 concerning the filing date for the homestead deduction. It amends 50 IAC 24-4-3 concerning the sales disclosure form as an application for the homestead deduction. It repeals 50 IAC 24-3-6 and 50 IAC 24-3-7 concerning circumstances which affect eligibility for the homestead deduction. Effective 30 days after filing with publisher.

The economic impact statement prepared by the INDLCF estimates that there will be no financial impact on small businesses as a result of this rule. Small businesses will have no additional responsibilities associated with this rule. OSBE does not object to the economic impact to small business associated with the proposed rule. If you have any questions about the comments contained herein please contact me at 232.5679 or ombudsman@osbe.in.gov.

Regards,

A handwritten signature in black ink that reads "Erik Scheub".

Erik Scheub